

ID: CCA_2008071811442420

Number: **200848046**

Office:

Release Date: 11/28/2008

UILC: 7426.00-00, 6325.03-00

From:

Sent: Friday, July 18, 2008 11:44:26 AM

To:

Cc:

Subject: RE: Revenue Ruling 2005-30

Section 6325(b)(4) does not provide a third-party purchaser of encumbered property the opportunity to challenge the liability of the taxpayer. The Service can reconsider the availability of collection from other sources and reevaluate its determination of the value of the gov't's lien on the property. See the Code sections and the regulations. In addition, in any event, section 7426(a)(4) provides judicial review of the Service's determination of the value of the lien. However, suits brought under section 7426 do not provide an opportunity for reconsideration of the assessment(s) underlying the lien. See section 7426(c).